

KENT SCHOOL DISTRICT No. 415
King County, Washington
September 1, 1992 Through August 31, 1993

Schedule Of Findings

1. Staff Mix Factors Should Be Accurately Reported

Our audit of the Legislative Evaluation and Accountability Program (LEAP) placement for certificated personnel disclosed occurrences of incorrect reporting of academic credits earned.

Our sample for testing of LEAP placement was composed of 16 certificated personnel. Our test indicated ten of the individuals tested had various errors in the documentation in their files. These errors did not appear to effect the individuals' placements on the LEAP document, therefore, the sample did not appear to indicate an overpayment of state funds for the fiscal 1993 school year.

Staff mix factors are an integral part of the state funding formula for school districts. The factors are determined by each individual's educational training and professional experience as of October 1 of each year, and assigning to them, on this basis, the appropriate staff mix factor from the LEAP table. Both the table and guidelines for placement upon the table are set forth in Chapter 392-121 WAC.

WAC 392-121-270 states in part:

Each certificated instructional employee with a degree shall be placed on the state-wide salary allocation schedule and on LEAP Document 1 based on the employee's years of experience, highest degree level, and total eligible credits as defined in this chapter.

District officials were not aware they had incorrectly calculated and reported the academic credits and professional experience of the individuals involved.

We recommend district officials correct all staff mix data to reflect the correct academic credits and professional experience.